



STOREY COUNTY FIRE PROTECTION DISTRICT

145 North C Street

P.O. Box 603

Virginia City, NV 89440

(775) 847-0954 Phone • (775) 847-0987 Fax

FILED

2017 MAY 17 AM 11:15

STOREY COUNTY CLERK

BY J. Nevin DEPUTY

COPY

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Storey County - Fire Protection District (474) \_\_\_\_\_ herewith submits the (FINAL) budget for the fiscal year ending June 30, 2018

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 2,750,275

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 4 governmental fund types with estimated expenditures of \$ 6,577,919 and 0 proprietary funds with estimated expenses of \$ 0

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I, Jeff Nevin  
(Print Name)  
Storey County Fire Chief  
(Title)

Marshall McBride  
Marshall McBride, Chairman

certify that all applicable funds and financial operations of this Local Government are listed herein

Jack McGuffey  
Jack McGuffey, Vice-Chairman

Signed [Signature]

Lance Gilman  
Lance Gilman, Commissioner

Dated: 5-16-17

SCHEDULED PUBLIC HEARING:

Date and Time May 16, 2017 @ 10:00A.M.

Publication Date May 5, 2017

Place: Storey County Courthouse, District Courtroom

26 South "B" Street, Virginia City, Nevada 8944C

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Schedule 1

FIRE DISTRICT 474  
17/18 INDEX

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## STOREY COUNTY BUDGET MESSAGE

The following Final Budget for the Storey County Fire Protection District 474 is for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

This is the Fire Protection District 474's fourth budget cycle as a separate local government. Previously, the Fire Fund was within the Storey County General. The tax rates associated with the Fire Fund and the Wildland Fire Fund transferred at the current rates to the new Fire Protection District 474 Fund on July 1, 2014 per Resolution 14-395 and Resolution 14-396 along with the audited ending fund balances.

A new Capital Projects Fund was created in the 2016-2017 budget year by Resolution 16-435. The short term and long term plan for expenditures from this fund is to utilize the money in the fund to purchase capital assets for the benefit of the fire-fighting and fire-prevention efforts of the 474 Fire District

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	: ACTUAL	: ESTIMATED	:
	: PRIOR YEAR	: CURRENT YEAR	: BUDGET YEAR
	: ENDING 6/30/16	: ENDING 6/30/17	: ENDING 6/30/18
Judicial	.00	.00	.00
Public Safety	29.00	40.00	42.00
Public Works	.00	.00	.00
Sanitation	.00	.00	.00
Health	.00	.00	.00
Welfare	.00	.00	.00
Culture and Recreation	.00	.00	.00
Community Support	.00	.00	.00
<b>TOTAL GENERAL GOVERNMENT</b>	<b>29.00</b>	<b>40.00</b>	<b>42.00</b>
Utilities	.00	.00	.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
<b>TOTAL</b>	<b>29.00</b>	<b>40.00</b>	<b>42.00</b>

=====  
 Employee's Retirement Contribution is paid by: Employee( ) Local Government(X)  
 (For other than Police and Fire Protection Employees)

Population (As of July 1) 3,974 3,984 4,043

=====  
 Source of Population Estimate\* STATE DEMOGRAPHER/TAXATION B-1  
 =====

Assessed Valuation:

Secured & Unsecured Only	510,172,664	556,790,246	685,845,173
net proceeds of Mines	0	1,458,353	918,782
<b>TOTAL ASSESSED VALUE</b>	<b>510,172,664</b>	<b>558,248,599</b>	<b>686,763,955</b>

TAX RATE

General Fund	.5446	.5446	.5446
Special Revenue Funds	.0000	.0000	.0000
Capital Projects Funds	.0000	.0000	.0000
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
<b>TOTAL TAX RATE</b>	<b>.5446</b>	<b>.5446</b>	<b>.5446</b>

\*Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 8) or the best information available.

FIRE DISTRICT 474

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 1  
 Schedule S-2

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Allowed Tax Rate	Assessed Valuation	Ad Valorem Revenue (1)X(2)/100	Tax Rate Levied	Ad Valorem Rev With No Cap (From Line A) (2)X(4)/100	Ad Valorem Tax Abatement (5) - (7)	Ad Valorem Revenue With Cap	Net Proceeds Of Minerals Revenue (From Line B) (2)X(4)/100	Budgeted Ad Valorem With Cap Plus NPM Rev (7) + (8)
<b>OPERATING RATE:</b>								
A. AD VALOREM SUBJECT TO REVENUE LIMITATIONS	.5721 685,845,173	3,918,464	.5446	3,735,113	984,838	2,750,275	XXXXXXXXXXXXXX	2,750,275
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	.5721 918,782	5,256	.5446	XXXXXXXXXXXXXX	0	0	0	0
<b>VOTER APPROVED:</b>								
C. Voter Approved Overrides	0	0	0	0	0	0	0	0
<b>LEGISLATIVE OVERRIDES:</b>								
D. Accident Indigent	0	0	0	0	0	0	0	0
E. Medical Indigent	0	0	0	0	0	0	0	0
F. Capital Acquisition	0	0	0	0	0	0	0	0
G. Youth Services Levy	0	0	0	0	0	0	0	0
H. Legislative Overrides	0	0	0	0	0	0	0	0
I. SCCRT Loss	0	0	0	0	0	0	0	0
J. Other:	0	0	0	0	0	0	0	0
K. Other:	0	0	0	0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	XXXXXXXXXXXXXX	0	0	0	0	0	0	0
M. SUBTOTAL A,C,L	.5721 XXXXXXXXXXXXXXXX	3,918,464	.5446	3,735,113	984,838	2,750,275	0	2,750,275
N. Debt	XXXXXXXXXXXXXX	0	0	0	0	0	0	0
O. TOTAL M AND N	.5721 XXXXXXXXXXXXXXXX	3,918,464	.5446	3,735,113	984,838	2,750,275	0	2,750,275

**\*\*Storey County has chosen to use a more conservative Revenue Valuation as shown in Column 7 & 9. \*\***

===== FIRE DISTRICT 474 =====  
 (Local Government)  
 SCHEDULE S-3 - AD VALOREM TAX RATE  
 AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.  
 FORM 4404LGF  
 Last Revised 12/12/2016

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2018

Budget Summary for FIRE DISTRICT 474  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES		TOTAL (8)
						OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	
FIRE DISTRICT 474	519,603	900,000	2,750,275	.5446	2,734,639	0	0	6,904,517
FIRE EMERGENCY	207,141	0	0	.0000	0	0	0	207,141
MUTUAL AID	421,185	0	0	.0000	0	0	0	421,185
CAPITAL PROJECTS	1,000,000	0	0	.0000	0	0	0	1,000,000
DEBT SERVICE	0	0	0	.0000	0	0	0	0
Subtot Govmt Fund Types, Expendable Trust Funds	2,147,929	900,000	2,750,275	.5446	2,734,639	0	0	8,532,843
PROPRIETARY FUNDS								
SUBTOTL PROPRIETARY	XXXXXXX	0	0	.0000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
TOTAL ALL FUNDS	XXXXXXX	900,000	2,750,275	.5446	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2018

Budget Summary for FIRE DISTRICT 474  
(Local Government)

FUND NAME	* FUND TYPE	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS (5)		OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
						OPERATING TRANSFERS	OTHER THAN OPERATING TRANSFERS			
FIRE DISTRICT 474	X	3,146,616	1,779,944	666,359	30,000	310,688	0	970,910	6,904,517	
FIRE EMERGENCY	R	0	0	205,000	0	0	0	2,141	207,141	
MUTUAL AID	R	0	0	0	0	0	0	421,185	421,185	
CAPITAL PROJECTS	C	0	0	0	750,000	0	0	250,000	1,000,000	
TOTAL GOV FUND TYPES & EXPNDL TRUST FNDS		3,146,616	1,779,944	871,359	780,000	310,688	0	1,644,236	8,532,843	

\*FUND TYPES: R - Special Revenue  
C - Capital Projects  
D - Debt Service  
T - Expendable Trust

\*\*Include Debt Service Requirements in this Column  
\*\*\*Capital Outlay must agree with CIP  
FORM 4404LGF

Last Revised 12/12/2016

REVENUES	(1) ACTUAL PRIOR YEAR END 6/30/16	(2) ESTIMATED CURRENT YEAR END 6/30/17	(3) BUDGET YEAR TENTATIVE APPROVED	(4) ENDING 6/30/18 FINAL APPROVED
<b>AD VALOREM</b>				
GENERAL GOVERNMENT				
AD VALOREM CURRENT	1,605,029	1,704,716	1,818,364	1,818,364
AD VALOREM-ASSESSOR	471,444	386,402	386,402	386,402
DELINQUENT PRIOR YEARS	9,346			
CENTRALLY ASSESSED	593,468	568,239	431,861	545,509
SUBTOTAL	2,679,287	2,659,357	2,636,627	2,750,275
STATE/FEDERAL REVENUE				
STATE SHARED REVENUE				
SCCRT	851,878	833,000	900,000	900,000
SUBTOTAL	851,878	833,000	900,000	900,000
LICENSES AND PERMITS				
NON-BUSINESS				
BUSINESS LICENSE	90,143	140,000	45,000	45,000
PERMITS	514,759	444,038	464,704	75,000
SUBTOTAL	604,902	584,038	509,704	120,000
INT'GOV'T REVENUE				
INTERGOV STAFF SUPPORT	443,158	1,121,956	849,935	849,935
SUBTOTAL	443,158	1,121,956	849,935	849,935
CHARGES FOR SERVICE				
PUBLIC SAFETY				
FIRE/AMBULANCE FEES	374,262	308,000	308,000	308,000
INSPECTION FEES	325,837	203,000	1,037,000	1,037,000
SPECIAL EVENTS	6,165	5,000	5,000	5,000
OTHER FEES-TESLA				389,704
SUBTOTAL	706,264	516,000	1,350,000	1,739,704
MISCELLANEOUS				
GENERAL GOVERNMENT				
SUBTOTAL	46,711	145,000	25,000	25,000
SUBTOTAL	46,711	145,000	25,000	25,000
SUBTOTAL REVENUE ALL SOURCES	5,332,200	5,859,351	6,271,266	6,384,914

FIRE DISTRICT 474  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR END 6/30/16	ESTIMATED CURRENT YEAR END 6/30/17	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/18 FINAL APPROVED

OTHER FINANCIAL SOURCES  
GENERAL GOVERNMENT

BEGINNING FUND BALANCE:	1,249,373	1,578,442	349,603	519,603
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL BEGINNING FUND BAL:	1,249,373	1,578,442	349,603	519,603
TOTAL AVAILABLE RESOURCES	6,581,573	7,437,793	6,620,869	6,904,517

FIRE DISTRICT 474  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/16	(2) ESTIMATED CURRENT YEAR END 6/30/17	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/18 FINAL APPROVED
FIRE				
FIRE DISTRICT 474				
SALARIES & WAGES	2,717,618	3,081,789	3,146,616	3,146,616
EMPLOYEE BENEFITS	1,599,292	1,739,266	1,839,975	1,779,944
SERVICES & SUPPLIES	638,216	638,791	666,359	666,359
CAPITAL OUTLAY	48,005	35,844	30,000	30,000
DEPT SUBTOTAL	5,003,131	5,495,690	5,682,950	5,622,919
ACTIVITY SUBTOTAL	5,003,131	5,495,690	5,682,950	5,622,919

FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	2,717,618	3,081,789	3,146,616	3,146,616
EMPLOYEE BENEFITS	1,599,292	1,739,266	1,839,975	1,779,944
SERVICES & SUPPLIES	638,216	638,791	666,359	666,359
DEBT SERVICE				
CAPITAL OUTLAY	48,005	35,844	30,000	30,000
OTHER USES				
FUNCTION SUBTOTAL	5,003,131	5,495,690	5,682,950	5,622,919

FIRE DISTRICT 474  
 (Local Government)  
 SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

	(1) ACTUAL PRIOR YEAR END 6/30/16	(2) ESTIMATED CURRENT YEAR END 6/30/17	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/18 FINAL APPROVED
<u>FUNCTION SUMMARY</u>				
7 PUBLIC SAFETY	5,003,131	5,495,690	5,682,950	5,622,919
TOTAL EXP - ALL FUNCTIONS	5,003,131	5,495,690	5,682,950	5,622,919
OTHER USES:				
CONTINGENCY (Not to exceed 3% Totl Exp All Functions)				
TRANSFER TO CAP PROJECTS		1,000,000		
INTER GOV TO TRI PAYBACK		282,500	282,500	142,000
CONTINGENCY	XXXXXXXXXXXXXX	140,000	170,489	168,688
TOTAL EXP AND OTHER USES	5,003,131	6,918,190	6,135,939	5,933,607

ENDING FUND BALANCE:	1,578,442	519,603	654,930	970,910
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	6,581,573	7,437,793	6,790,869	6,904,517

FIRE DISTRICT 474  
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/18
	ACTUAL PRIOR YEAR ENDING 6/30/16	ESTIMATED CURRENT YEAR ENDING 6/30/17	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
Subtotal Revenue				
BEGINNING FUND BALANCE	207,141	207,141	207,141	207,141
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	207,141	207,141	207,141	207,141
TOTAL RESOURCES	207,141	207,141	207,141	207,141
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
FIRE				
SERVICES & SUPPLIES			205,000	205,000
Activity Subtotal			205,000	205,000
Subtotal Expenditures			205,000	205,000
ENDING FUND BALANCE	207,141	207,141	2,141	2,141
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	207,141	207,141	207,141	207,141

FIRE DISTRICT 474  
(Local Government)

SCHEDULE B  
FUND FIRE EMERGENCY

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/18
	ACTUAL PRIOR YEAR ENDING 6/30/16	ESTIMATED CURRENT YEAR ENDING 6/30/17	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
<u>MISCELLANEOUS</u>				
	782,178	400,000		
Subtotal	782,178	400,000		
Subtotal Revenue	782,178	400,000		
BEGINNING FUND BALANCE	188,178	298,685	421,185	421,185
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	188,178	298,685	421,185	421,185
TOTAL RESOURCES	970,356	698,685	421,185	421,185
<u>EXPENDITURES</u>				
<u>PUBLIC SAFETY</u>				
<u>FIRE</u>				
SALARIES & WAGES	306,946	175,000		
EMPLOYEE BENEFITS	49,545	18,500		
SERVICES & SUPPLIES	83,006	74,000		
CAPITAL OUTLAY	232,174	10,000		
Activity Subtotal	671,671	277,500		
Subtotal Expenditures	671,671	277,500		
ENDING FUND BALANCE	298,685	421,185	421,185	421,185
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	970,356	698,685	421,185	421,185

FIRE DISTRICT 474  
(Local Government)

SCHEDULE B \_\_\_\_\_  
FUND                      MUTUAL AID \_\_\_\_\_

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/18
	ACTUAL PRIOR YEAR ENDING 6/30/16	ESTIMATED CURRENT YEAR ENDING 6/30/17	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
Subtotal Revenue				
TRANSFER IN		1,000,000		
BEGINNING FUND BALANCE			1,000,000	1,000,000
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL			1,000,000	1,000,000
TOTAL RESOURCES		1,000,000	1,000,000	1,000,000
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
CAPITAL OUTLAY			750,000	750,000
Activity Subtotal			750,000	750,000
Subtotal Expenditures			750,000	750,000
ENDING FUND BALANCE		1,000,000	250,000	250,000
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE		1,000,000	1,000,000	1,000,000

FIRE DISTRICT 474  
(Local Government)

SCHEDULE B \_\_\_\_\_  
FUND                      CAPITAL PROJECTS \_\_\_\_\_

Schedule of Existing Contracts  
 Budget Year 2017-2018  
 FIRE DISTRICT 474

Local Government :  
 Contact:  
 E-mail Address:  
 Daytime Telephone:

Total Number of Existing Contracts: 002

Effective Date Of Contract	Termination Date of Contract	Proposed Expenditure Fy 2017-2018	Proposed Expenditure Fy 2018-2019	Reason or need of contract:
000 GENE TEMEN 6/01/2011		25,000	25,000	D6 BULLDOZER & 1991 TRANSPORT FOR WILDFIRE SUPPRESSION 40% OF CONTRACTED BILLINGS
002		0	0	
Total Proposed Expenses		25,000	25,000	

Schedule of Privatization Contracts  
 Budget Year 2018  
 FIRE DISTRICT 174

Local Government :  
 Contact :  
 E-mail Address :  
 Daytime Telephone :

Total Number of Existing Contracts: 001

Effective Date Of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY-2017-2018	Proposed Expenditure FY-2018-2019	Position Class Or Grade	No. of FTEs By Position	Equivalent Hrly Wage	Reason or Need of Contract:
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000 NONE

Total

0 0 0 .00

Additional Explanations (Reference Line Number and Vendor) :